



6th Street Bridge, Los Angeles

Economic Analysis

National Economy

The 2003-04 national economy was characterized by nearly average growth, virtually unchanged employment levels, high productivity, low interest rates, low inflation, and high residential building activity. Growth was fastest at the beginning of the fiscal year and slowed at the end. The unemployment rate declined slowly through the year.

Gross Domestic Product

Real gross domestic product—the broadest measure of the nation's output of goods and services—increased 3.0 percent in 2003, up from 1.9 percent in 2002. Real GDP growth was just below its ten-year average of 3.3 percent. GDP growth was particularly strong in late 2003 and early 2004. This escalation followed two years of below-average growth that began in 2001, a recession year. Growth in real GDP is usually accompanied by growth in nonagricultural employment, but in 2003, nonagricultural employment declined 0.3 percent.

Real GDP by Sector

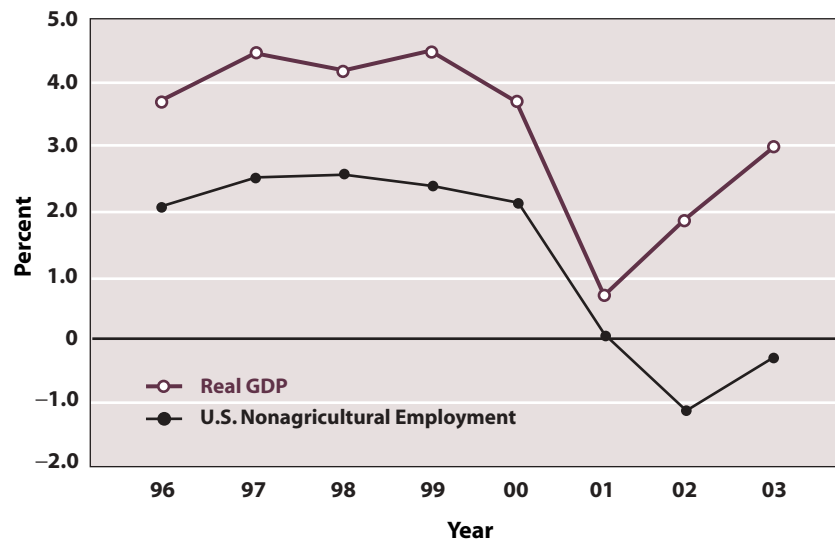
Domestic investment. Real domestic investment spending, which grew by 4.4 percent in 2003, was a major reason for the stronger GDP growth. Real domestic investment spending made up 15 percent of total real GDP for the year. Major components of domestic investment had vastly different growth rates. The largest component, equipment and software, increased 6.4 percent in 2003. Residential investment increased 8.8 percent, as low interest rates encouraged home building activity. In contrast, investment in nonresidential structures, such as office buildings, declined 5.6 percent. Higher office vacancy rates lingering after the recession reduced this type of investment spending.

Consumer spending. Real consumer spending accounts for 71 percent of total GDP. It increased by 3.3 percent in 2003, slightly stronger than real GDP.

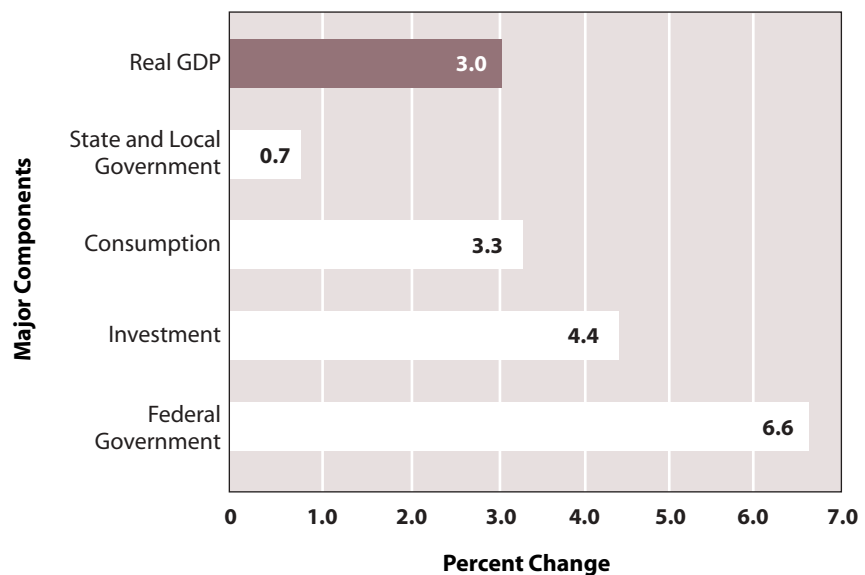
Exports and imports. Real exports increased 1.9 percent in 2003, reflecting increased strength in U.S. trading partners' economies. This was the first export increase in two years. However, real imports increased a faster 4.4 percent, worsening the trade balance.

Government. Real government spending on goods and services grew by 2.8 percent in 2003, down from 4.4 percent growth in 2002. Weak revenues slowed real growth in state and local government spending to

Growth in Real GDP and U.S. Nonagricultural Employment, 1996-2003



2003 Growth in Real GDP and Major Components



just 0.7 percent, the lowest since 1982. However, federal government spending rose 6.6 percent, largely because of increased expenditures related to the war in Iraq. Real national defense spending increased 9.0 percent, while nondefense spending increased 2.4 percent.

The Unemployment Rate

The U.S. unemployment rate averaged 6.0 percent in 2003, slightly higher than the 5.8 percent rate of 2002. The rate peaked at 6.3 percent in June 2003, then declined steadily. The average unemployment rate for the first six months of 2004 was 5.6 percent, lower than the 1990s average of 5.8 percent.

Productivity and Consumer Prices

Business productivity growth was exceptionally strong in 2003, increasing 4.5 percent. This was the fastest productivity growth since 1962 and more than twice as fast as the 2.0 percent annual average business productivity increase in the 1990s.

The high productivity growth and lingering effects of the recession combined to keep consumer prices down in 2003 and early 2004. The U.S. consumer price index rose just 2.2 percent in fiscal year 2003-04, the same as in fiscal year 2002-03.

Interest Rates and the Federal Budget Deficit

The Federal Reserve Board did not make any monetary policy changes that affected interest rates in fiscal year 2003-04. The federal funds rate was 1.0 percent for the entire fiscal year, the lowest since recordkeeping began in 1955. Mortgage rates and other interest rates, both related to the federal funds rate, were also relatively low by historical standards.

Despite the near-normal economic growth, the federal budget deficit increased from \$375 billion in federal fiscal year 2002-03 to \$413 billion in 2003-04 (the federal fiscal year runs from October 1 through September 30). While federal revenues increased, outlays for defense and health care grew even faster. The 2003-04 deficit was about 3.6 percent of GDP, a far higher percentage than the 2001-02 deficit, which was 1.5 percent of GDP. However, the 2003-04 deficit remains lower in relation to GDP than many of the budget deficits of the 1980s and early 1990s. The highest deficit-to-GDP ratio of the past 50 years was in fiscal year 1982-83, when the federal budget deficit was 6.0 percent of GDP.

California Economy

The California economy grew moderately in 2003, much like the U.S. economy. California personal income outpaced consumer prices, with increases of 3.7 percent and 2.3 percent, respectively. The California unemployment rate was 6.7 percent in 2003, the same as in 2002.

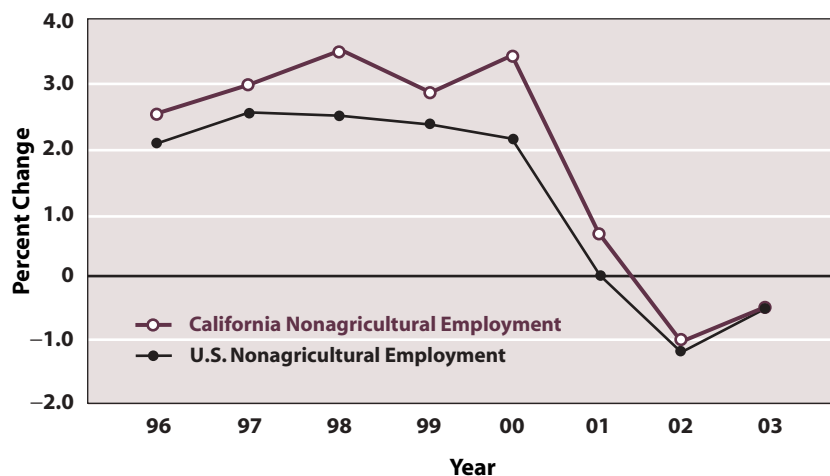
State Budget

In 2002-03, California faced what its Legislative Analyst's Office termed an unprecedented budget shortfall. This was brought about by the combined effects of increased spending and reduced revenues, in turn caused by the recession and declines in stock market prices. The LAO estimated that the budget shortfall was approximately one-third of the General Fund budget. In 2003-04, the shortfall was resolved primarily by a combination of borrowing, spending cuts, shifting revenues from local government to the state, and state funding shifts. The budget also included increases in higher education fees as well as tax amnesty programs.

Employment and Income Growth

California nonagricultural employment was essentially unchanged in 2003, declining by 0.3 percent, or 48,000 jobs. The small percentage decline matched the national rate. The average annual unemployment rate was 6.7 percent in 2003, 0.7 percent above the U.S. rate.

Growth in California and U.S. Nonagricultural Employment, 1996-2003



California personal income grew by 3.7 percent, higher than the national (including California) personal income increase of 3.4 percent. This was much stronger than the 1.7 percent growth in personal income in 2002.

California Employment Sectors

Manufacturing. The manufacturing sector, which employs 11 percent of workers on nonagricultural payrolls, had the largest jobs decline of any sector. A total of 93,000 jobs were lost in manufacturing in 2003, a 5.7 percent decline from 2002. Computer and electronic product makers accounted for the largest losses, with 9.4 percent of their workers dropping from the employment ranks, a loss of 33,900 jobs.

Information. Information providers—publishing, motion pictures, broadcasting, telecommunications, and Internet services—account for a relatively small share of jobs, about 3 percent. Employment in this category decreased by 26,000 jobs, a 5.2 percent decline. Telecommunication job losses accounted for nearly half of the total loss in the category, dropping by 8.7 percent.

Government. Government is California's second largest sector, with 17 percent of all California nonagricultural jobs. Government employment declined by 21,000 jobs, a 0.8 percent decline. A 2.9 percent decline in local education jobs, brought about by the state's budget crisis, was responsible for the decrease. Most of these job cutbacks were in teaching positions. Federal government employment increased 2.0 percent, offsetting some of the state and local government job declines. Hiring by Indian tribes, included in the government sector, increased by 16.3 percent. This was largely a consequence of casino expansions.

Professional and Business Services. The professional and business services category is the state's third largest sector, employing 15 percent of Californian nonfarm workers. This sector lost 6,000 jobs, a 0.3 percent decline. Employment losses in management and computer systems design services were largely responsible for the decrease. Jobs were added in employment services, companies that provide temporary help.

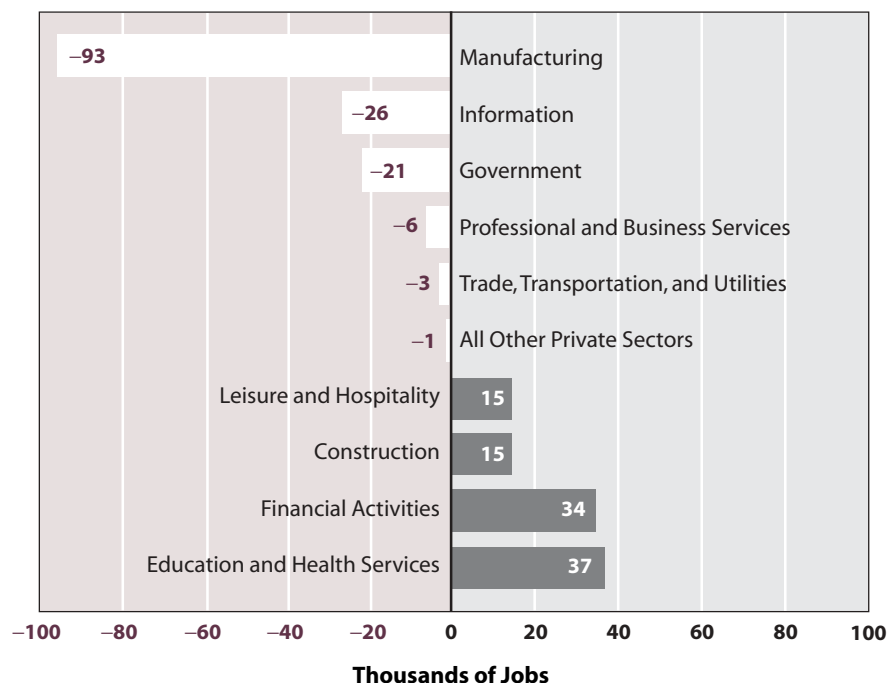
Trade, Transportation, and Utilities. This employment sector is the state's largest, accounting for about 19 percent of all nonfarm jobs. In 2003, the sector lost about 3,000 jobs, a 0.1 percent decrease.

Education and Health Services. Private education and health services are a relatively large sector, accounting for about 10 percent of nonfarm employment. This sector had the largest increase in jobs of any private sector, growing by 2.5 percent, or 37,000 jobs.

Financial Activities. Employment in financial activities, which includes lenders, insurance agents, and real estate brokers, accounts for about

2003 California Growth in Nonagricultural Employment by Employment Sector

Thousands of Jobs



6 percent of nonfarm California jobs. Financial activity employment increased by 34,000 jobs, a gain of 4.0 percent.

Leisure and Hospitality. Leisure and hospitality industries, such as restaurants and hotels, employ about 10 percent of Californian nonfarm workers. Employment increased 1.1 percent in 2003, a gain of 15,000 jobs.

Construction. About 5 percent of nonfarm jobs are in construction. Construction employment rose by about 15,000 jobs in 2003, or 2.0 percent.

Other Sectors. The remaining private industry sectors (other services, mining and natural resources) provide employment for 4 percent of nonagricultural workers. Employment in this group decreased about 0.2 percent.

Exports

The value of California-made exports to other countries jumped 14.4 percent in fiscal year 2003-04. A weaker value of the dollar and stronger economies in Asia—particularly in Japan and China—were responsible for a large part of the export surge.

Building Construction and Home Prices

The value of all private building construction permits issued in California increased by 8.3 percent in 2003, measured in inflation-adjusted 2003 dollars. A 14.6 percent increase in the value of residential construction more than offset a 6.2 percent decrease in nonresidential building construction. Declines in nonresidential activity were widespread, but the largest declines were in hotel and motel construction permits. The declines in nonresidential construction were heavily concentrated in the San Francisco Bay Area.

Home building permits increased from 168,000 units in 2002 to 196,000 units in 2003. This was the largest number of home building permits issued since 1989. Increases in home construction were concentrated outside the San Francisco Bay Area.

Home prices increased rapidly in 2003 and early 2004, despite flat employment and modest income growth. This continued a trend of the last several years that is largely the result of relatively low home mortgage rates. In 2003 statewide median home prices rose 17 percent, with the median price of an existing single-family detached California home averaging \$371,058. Metropolitan areas outside the San Francisco Bay Area led the increase in home prices. Statewide, sales of existing single-family detached homes set a record in 2003, totaling 601,770. This was an increase of 5.1 percent over the previous record set in 2002.

Consumer Prices

Following the national trend, California consumer prices rose modestly in 2003. Consumer prices for California urban consumers rose 2.3 percent, very close to the 2.4 percent increase in 2002. At the national level, the consumer price index also increased by 2.3 percent in 2003, up from 1.6 percent in 2002.

Taxable Sales Activity

Transactions subject to the sales and use tax totaled \$480.1 billion during the 2003-04 fiscal year. This was an increase of \$32.2 billion, or 7.2 percent, over 2002-03. Taxable sales grew in every quarter, starting with a 5.6 percent increase in the third quarter of 2003 and ending with an increase of 9.2 percent in the second quarter of 2004 (see table [next page](#)).

Taxable sales increased by 7.0 percent over the previous fiscal year when measured in constant dollars. The California Taxable Sales Deflator—an index that tracks price changes only for commodities subject to sales and

2003-04 Taxable Sales

Growth in Actual Dollars Compared to Growth in Constant-Value Dollars

Quarter	Taxable Transactions		Percent Change from Prior Year in		
	Amount	Percent of Total	Actual Dollars	Constant Value Dollars	California Taxable Sales Deflator
July—Sept	\$118,466,109,000	24.7	5.6	5.8	−0.1
Oct—Dec	122,699,548,000	25.6	5.0	5.8	−0.7
Jan—Mar	113,887,416,000	23.7	9.0	9.3	−0.2
Apr—June	125,011,947,000	26.0	9.2	7.1	1.9
Fiscal Year	\$480,065,020,000	100.0	7.2	7.0	0.2

use tax—showed annual inflation of 0.2 percent. The Deflator indicated deflation in the first three quarters of the fiscal year, but the fourth quarter had inflation of 1.9 percent. The 0.2 percent inflation rate shown by the Deflator contrasted with the 1.9 percent rate indicated by the California Consumer Price Index. That index also measures price increases for services and housing costs, which are not subject to sales and use tax.

California retail stores reported taxable receipts of \$335.7 billion in 2003-04, a strong increase of 8.5 percent over the prior fiscal year.

“Business and personal service establishments” had taxable transactions amounting to \$22.1 billion, an increase of 1.8 percent. This category comprises businesses whose tax liability is based mainly on the sale of materials and parts. Much of their income comes from nontaxable service and repair labor.

Taxable sales for the “All Other Outlets,” category totaled \$122.3 billion, a 4.7 percent increase from 2002-03. This category is made up of diverse manufacturers and wholesalers, construction contractors, petroleum producers, publishers, and a multitude of part-time permittees. The bulk of their business is not taxable.

Appendix Table 19, on page A-24, shows details on sales tax activity and the number of sales tax permittees by business type. Of the 37 retail business types listed in that table, all but three experienced increases over the previous year. The greatest increase in sales was in lumber and building materials, while the most significant percentage decrease was in men’s apparel.

Retailers specializing in durable goods outperformed stores dealing mainly in nondurable goods, with taxable sales increases of 9.1 percent and 7.8 percent, respectively.

Durable goods

New car dealers. New car dealers reported sales increases again this year. Their taxable sales grew by 5.5 percent over the previous fiscal year, to \$58.3 billion. In comparison, the number of vehicles sold in 2003-04 increased by a scant 0.7 percent.

According to the Department of Motor Vehicles, new vehicle registrations in 2003-04 totaled 2,147,707. This was an increase of 13,974 registrations, or 0.7 percent, from 2002-03. New automobile registrations were flat at 0.1 percent, totaling 1,739,951. But new truck registrations increased by 3.2 percent, to 407,756.

Construction and home-related businesses. California's construction industry provided strong growth in all related business categories. Sales for the building material group jumped by 19.3 percent to total \$31.8 billion. That group includes lumber and building material stores, hardware stores, plumbing and electrical supply stores, and paint, glass, and wallpaper stores. Construction contractors posted taxable sales of \$19.2 billion, an increase of 9.3 percent.

Among construction-related businesses, household and home furnishings stores' taxable sales totaled \$11.4 billion, an increase of 11.6 percent. Household appliance dealers' sales reached \$4.4 billion, an increase of 4.1 percent.

Specialty stores. Another group of durable goods retailers, specialty stores, also experienced improved growth during the fiscal year. Specialty store sales were \$47.1 billion, up 7.1 percent from 2002-03. The specialty store group includes retailers who specialize in sales of sporting goods, jewelry, musical instruments, office and school supplies, toys, books, and other products. Every retailer type except musical instrument dealers reported taxable sales growth in 2003-04.

2003-04 New Vehicle Registrations and Taxable Sales of New Car Dealers

Quarter	New Vehicle Registrations						Taxable Sales of New Car Dealers	
	Automobiles		Trucks		Total		Amount	Percent Change Year to Year
	Number	Percent Change Year to Year	Number	Percent Change Year to Year	Number	Percent Change Year to Year		
July-Sept	400,326	-12.8	99,471	-7.0	499,797	-11.7	\$16,221,488,000	9.9
Oct-Dec	416,372	3.8	97,135	4.5	513,507	3.9	13,173,171,000	0.2
Jan-Mar	458,081	6.2	102,295	7.0	560,376	6.4	14,109,555,000	9.4
Apr-June	465,172	4.1	108,855	9.1	574,027	5.0	14,767,813,000	2.5
Fiscal Year	1,739,951	0.1	407,756	3.2	2,147,707	0.7	\$58,272,027,000	5.5

2003-04 Taxable Sales of Service Stations Compared to Gasoline Distributions

<i>Quarter</i>	<i>Taxable Transactions</i>		<i>Gasoline Distributions</i>			
	<i>Amount</i>	<i>Percent Change Year to Year</i>	<i>Gallons</i>	<i>Percent Change Year to Year</i>	<i>Estimated Expenditure</i>	<i>Percent Change Year to Year</i>
July-Sept	\$7,389,946,000	13.9	4,055,214,000	1.9	\$ 7,112,845,000	19.5
Oct-Dec	6,679,469,000	9.6	3,952,905,000	2.2	6,328,601,000	9.2
Jan-Mar	7,184,421,000	8.3	3,906,258,000	4.4	6,875,014,000	6.7
Apr-June	8,555,415,000	22.0	4,012,194,000	1.9	8,309,254,000	19.9
Fiscal Year	\$29,809,251,000	13.7	15,926,571,000	2.6	\$28,625,714,000	15.0

Nondurable goods

Service stations. Service station sales increased for the second year in a row. Their taxable transactions grew by 13.7 percent in 2003-04 to total \$29.8 billion. While today's service stations are often minimarts that sell a variety of products, gasoline is still their main stock in trade. In 2003-04, consumption of gasoline increased by 2.6 percent, to 15.9 billion gallons. At the same time, the average yearly price of gasoline increased 11.1 percent, growing from \$1.617 in 2002-03 to \$1.797 in 2003-04.

Other retailers. Other nondurable goods retailers also saw their sales increase during the fiscal year. General merchandise stores reported taxable sales of \$46.5 billion, an increase of 6.9 percent over 2002-03. Restaurants' taxable sales totaled \$41.8 billion, an increase of 7.9 percent.



San Mateo Creek Bridge

Revenue Growth

Tax programs administered by the Board of Equalization produced state and local revenues totaling \$44,461,028,000 during fiscal year 2003-04. This was an increase of \$2.5 billion, or 6.0 percent, from 2002-03. An improving California economy was primarily responsible for the increased revenues.

Revenues from each tax are presented in the text table on page 69. Additional detail and historical comparisons are found in Appendix Table 2, on page [A-2](#).

Sales and Use Taxes

Sales and use taxes contribute 86 percent of the revenue from Board-administered tax programs. Combined revenue from all state and local sales and use taxes totaled \$38,058,620,000 in 2003-04, an increase of 6.5 percent from 2002-03. The state's portion of the sales tax was \$24,064,797,000. The portion allocated to other jurisdictions—cities, counties and special districts—totaled \$13,993,823,000, including allocations to the Local Revenue Fund and the Public Safety Fund. Sales and use tax details are provided in Appendix Tables 19 through 23B, beginning on page [A-24](#).

By the end of the fiscal year, special district taxes were being levied by 42 jurisdictions in 28 counties (see “District Transactions (Sales) and Use Tax,” on page 27). These counties are the source of 88 percent of all taxable sales in the state. Some districts cover entire counties while others are restricted to city limits or other legal boundaries. Special district information is located in Appendix Table 21C, on page [A-30](#). Appendix Table 23B, on page [A-33](#), lists total sales and use tax rates by county.

Special Taxes

Fuel taxes. In 2003-04, the state's fuel tax revenues totaled \$3,371,555,000, a 2.1 percent increase from the previous fiscal year. Distribution of gasoline for highway use increased 2.6 percent to 15.9 billion gallons. Historical fuel tax data are presented in Appendix Tables 24–26, beginning on page [A-34](#).

Alcoholic beverage tax. The state's excise tax revenues from alcoholic beverages increased 1.0 percent from 2002-03 levels to total \$293,378,000 for the fiscal year. Revenues from beer and wine increased to \$158,787,000, while revenues from distilled spirits decreased to \$134,591,000. Tax rates range from twenty cents a gallon for wine to \$3.30 per gallon for distilled spirits. For historical data on

taxes, total apparent consumption, and per-capita apparent consumption by major type of beverage, see Appendix Tables 27-29, beginning on page [A-37](#).

Cigarette and tobacco taxes and fees. Revenue from excise taxes on cigarettes and other tobacco products totaled \$1.07 billion in 2003-04. This was an increase of only 0.4 percent, or \$4.1 million, from the previous year. Implementation of the cigarette and tobacco products licensing fee on January 1, 2004, produced an additional \$18.48 million in tobacco-related revenue this fiscal year (see “Cigarette and Tobacco Products Licensing,” on page 43). For more information on these taxes, see Appendix Tables 30A and 30B, which begin on page [A-40](#).

Electricity, telephone, and natural gas surcharges. The electrical energy surcharge, levied on the use of electricity in California, produced \$58,173,000 in 2003-04, a 26.2 percent increase from the previous year. The emergency telephone users surcharge, which funds the 911 statewide emergency number system, totaled \$136,124,000, an increase of 3.7 percent. The natural gas surcharge produced \$262,614,000, an increase of 15.2 percent. Additional detail and historical comparisons are provided in Appendix Table 2, on page [A-2](#).

Hazardous substance taxes and other environmental fees. Revenues from hazardous substance taxes and other environmental fees totaled \$423,348,000, 4.6 percent increase from 2002-03. These taxes and fees are used to fund specific environmental programs.

Property Taxes

Locally collected property taxes on state-assessed properties amounted to \$749,200,000, an increase of 6.9 percent. The timber yield tax, which is levied when timber is harvested to substitute for an annual value-based property tax, totaled \$14,503,000. This 15.7 percent increase reversed years of timber tax revenue declines. The private railroad car tax, levied on railroad cars owned by firms that do not operate railroads, produced \$6,637,000, an increase of 3.5 percent.

Comparison of Revenues 2002-03 and 2003-04

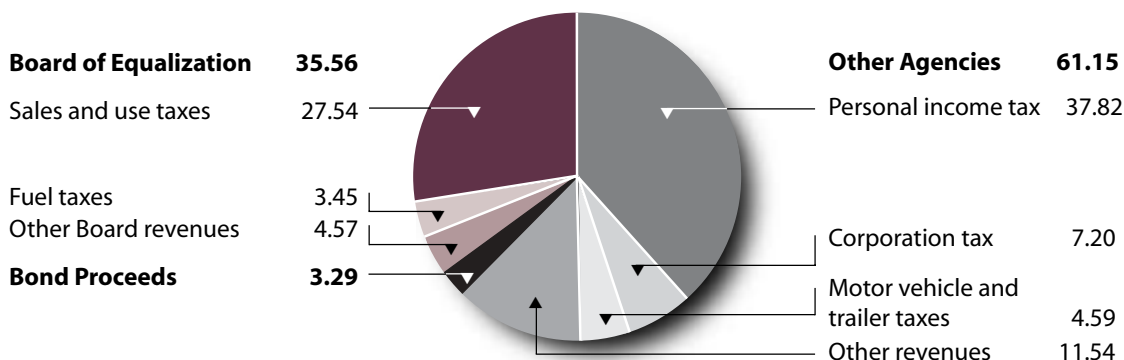
In Thousands of Dollars

<i>Revenue Source</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Percent Change</i>
Sales and Use Taxes			
State tax (5.00%)	\$22,620,217	\$24,064,797	6.4
Local revenue fund state sales tax (0.50%)	2,279,070	2,442,269	7.2
Public safety fund sales tax (0.50%)	2,279,066	2,442,040	7.2
City and county sales tax (1.00%)	4,527,774	4,822,579	6.5
County transportation tax (0.25%)	1,132,003	1,205,470	6.5
Special district taxes	2,900,754	3,081,100	6.2
Other taxes and fees	341	365	6.9
Totals	35,739,227	38,058,620	6.5
Fuel Taxes and Fees			
Gasoline and jet fuel	2,828,352 ^r	2,870,322	1.5
Diesel and use fuel ¹	474,999	501,233	5.5
Totals	3,303,350 ^r	3,371,555	2.1
Alcoholic Beverage Taxes	290,575	293,378	1.0
Cigarette and Tobacco Products Taxes			
Cigarette tax	114,911	117,137	1.9
Cigarette and tobacco products surtax	322,764	321,125	-0.5
Breast cancer research cigarette stamp tax	31,186	28,427	-8.8
California children and families first cigarette stamp tax	595,439	601,708	1.1
Cigarette and tobacco products licensing fee ²	—	18,479	— ⁶
Totals	1,064,301	1,086,875	2.1
Other Special Taxes and Fees			
Electrical energy surcharge ³	46,086	58,173	26.2
Natural gas surcharge	227,945	262,614	15.2
Emergency telephone users surcharge	131,239	136,124	3.7
Hazardous substances taxes and other environmental fees ⁴	404,674	423,348	4.6
Property Taxes			
Local taxes on state assessed properties ⁵	700,600	749,200	6.9
Timber yield tax	12,535	14,503	15.7
Private railroad car tax	6,416	6,637	3.5
GRAND TOTALS	\$41,926,949^r	\$44,461,028	6.0

¹ Includes diesel fuel taxes collected under the International Fuel Tax Agreement (IFTA).² This tax became effective January 1, 2004.³ Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour from \$0.0002 per kilowatt hour.⁴ Includes revenues from the hazardous substances tax, integrated waste management fee, underground storage tank maintenance fee, tire recycling fee, oil spill prevention and administration fee, oil spill response fee, childhood lead poisoning prevention fee, occupational lead poisoning prevention fee, marine invasive species control fee, and water rights fee.⁵ Collected by county tax collectors.⁶ Not computed.^r Revised

Sources of State Revenue July 1, 2003—June 30, 2004

Percentage of Total State Revenue



	Revenue Source	Revenue (in thousands)	Percent Change from 2002-03	Percentage of Total State Revenue
Board of Equalization	<i>Major Taxes and Licenses</i>			
	Sales and Use Tax ¹	\$26,506,911	6.46	27.54
	Gasoline and Jet Fuel Tax	2,824,076	3.52	2.93
	Diesel and Use Fuel Taxes	500,807	5.57	0.52
	Insurance Gross Premiums Tax	2,114,980	12.51	2.20
	Cigarette and Tobacco Products Tax ²	1,081,588	2.47	1.12
	Alcoholic Beverage Tax	312,826	7.66	0.33
	<i>Totals, Major Taxes and Licenses</i>	\$33,341,188	6.43	34.64
	<i>Totals, Minor Revenues ³</i>	886,896	8.64	0.92
	Grand Total	\$34,228,084	6.48	35.56
Other Agencies	<i>Major Taxes and Licenses</i>			
	Personal Income Tax	\$36,398,983	11.28	37.82
	Corporation Tax	6,925,916	1.80	7.20
	Motor Vehicle "in lieu" Tax	2,051,623	8.83	2.13
	Trailer Coach Fees "in lieu" Tax	21,066	17.16	0.02
	Motor Vehicle Registration and Other Fees	2,342,437	17.92	2.43
	Estate, Inheritance, and Gift Tax	397,848	-38.54	0.41
	Horse Racing (Parimutuel) License Fees	42,143	0.27	0.04
	<i>Totals, Major Taxes and Licenses</i>	\$48,180,016	9.27	50.06
	<i>Totals, Minor Revenues</i>	10,669,418	6.93	11.09
	Grand Total	\$58,849,434	8.84	61.15
Bond Proceeds		\$ 3,167,444	-65.73	3.29
	TOTAL STATE REVENUE	\$96,244,962	0.83	100.00

Source: 2005-06 Governor's Budget

¹ Includes revenues from the state sales tax, the state disaster relief tax, and the local revenue fund state sales tax.

² Includes revenues from the Cigarette and Tobacco Products Licensing Act of 2003, which went into effect on January 1, 2004.

³ Includes private railroad car, electrical energy, natural gas, emergency telephone, and environmental taxes and fees.

Note: Percentage detail may not compute to totals due to rounding.